

State of South Dakota

SEVENTY-SIXTH SESSION
LEGISLATIVE ASSEMBLY, 2001

654E0624

HOUSE BILL NO. 1186

Introduced by: Representatives Flowers, Bartling, Bradford, Burg, Davis, Elliott, Glenski, Hanson (Gary), Hargens, Hundstad, Kooistra, Nachtigal, Nesselhuf, Olson (Mel), Peterson (Jim), Sigdestad, and Valandra and Senators Volesky, Dennert, Duxbury, Greenfield, Hutmacher, Koetzle, McIntyre, Moore, Reedy, Staggers, Sutton (Dan), and Symens

1 FOR AN ACT ENTITLED, An Act to exempt certain residential utilities from sales and use tax
2 and to declare an emergency.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That chapter 10-45 be amended by adding thereto a NEW SECTION to read as
5 follows:

6 The gross receipts from the sale of special fuel as defined in subsection 10-47B-3(39)(b),
7 liquid petroleum gas, compressed natural gas, or natural gas if used exclusively for heating of
8 residential housing, including single-family and multi-family units, are exempt from the provisions
9 of this chapter and the tax imposed by it.

10 Section 2. That chapter 10-45 be amended by adding thereto a NEW SECTION to read as
11 follows:

12 The gross receipts from the sale of electricity if used exclusively for residential housing,
13 including single-family and multi-family units, are exempt from the provisions of this chapter and

1 the tax imposed by it.

2 Section 3. That chapter 10-46 be amended by adding thereto a NEW SECTION to read as
3 follows:

4 The gross receipts from the sale of special fuel as defined in subsection 10-47B-3(39)(b),
5 liquid petroleum gas, compressed natural gas, or natural gas if used exclusively for heating of
6 residential housing, including single-family and multi-family units, are exempt from the provisions
7 of this chapter and the tax imposed by it.

8 Section 4. That chapter 10-46 be amended by adding thereto a NEW SECTION to read as
9 follows:

10 The gross receipts from the sale of electricity if used exclusively for residential housing,
11 including single-family and multi-family units, are exempt from the provisions of this chapter and
12 the tax imposed by it.

13 Section 5. This Act is repealed on April 1, 2002.

14 Section 6. Whereas, this Act is necessary for the immediate preservation of the public peace,
15 health, or safety, an emergency is hereby declared to exist, and this Act shall be in full force and
16 effect from and after its passage and approval.